

CHURCH TEMPORALITIES (IRELAND).

---

A C C O U N T S,  
1903-1904.

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ACCOUNTS of the IRISH LAND COMMISSION, in respect of CHURCH TEMPORALITIES in IRELAND, for the Year ended 31st March 1904, and from 26th July 1869 (the Date of the Irish Church Act) to 31st March 1904; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

*(Presented pursuant to Act 32 & 33 Vict. c. 43, s. 37.)*



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*Ordered, by The House of Commons, to be Printed,  
6 March 1905.*

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**L-ADDITION** of the Revenue and Expenditure of the Irish Land Commission in respect of Current Transactions in Ireland, under the Provisions of "The Irish Church Act, 1855," "The Irish Church Act(1855) Amendment Act, 1874," and "The Irish Church Act Amendment Act, 1891," for the Period from 1st April 1962 to 31st March 1963

[illegible]

**Abstract**

<b>To Worksop Account, Royal Assurances—</b>	
Fixed half yearly annuities (33 & 35 Ties. & 42 & 43 & 36, 37 & 38 Ties. & 44, & 45)	50,000 11 4
<hr/>	
<b>III.—Sales and Realisations.</b>	
<b>To Permanent Church Income Fund</b>	
Value realisations :	
Received in cash (33 & 35 Ties. & 32, & 33) - - - - -	1,444 28 8
Received by Stock? (33 & 35 Ties. & 32, & 33, and 34 & 35 Ties. & 36, & 37)	56,341 1 8
Bonds, &c., property sold :	
Received in cash (33 & 35 Ties. & 32, & 33) - - - - -	716 1 8
Received in stock? (34 & 35 Ties. & 36, & 37) - - - - -	10,209 14 2
Reservable investments & other income :	
Received in cash (33 & 35 Ties. & 32, & 33) - - - - -	34 8 8
Mortgage income, landed property, &c. (33 & 35 Ties. & 32, & 33) - - - - -	1,032 8 12
Mortgage income, reserved investments (33 & 35 Ties. & 32, & 33) - - - - -	440 1 8
<b>To Temporary Church Income Realisation :</b>	
Value realisation (fixed annual investments)	
Received in cash (33 & 35 Ties. & 32, & 33) - - - - -	4,254 2 -
Reservable Stock? (34 & 35 Ties. & 36, & 37) - - - - -	11,788 17- 2
Land purchase (fixed half yearly annuities) (33 & 35 Ties. & 32, & 33) - - - - -	3,488 1 8
	2 4

<b>Bank Balance Adv. 1899, Assurances Act, 1899</b>	
(33 & 35 Ties. & 36)	
By Money Body in Mortgage Scheme (3, 36) - - - - -	1 4 -
Do do Debentures - - - - -	1 - -
<b>Bank Balance Adv. Assurances Act, 1901</b>	
(34 & 35 Ties. & 36, & 37)	
By Irish Land Commission—Cost of management, &c., of Church property - - - - -	12,771 - 8
<b>Permanent Revenue (Donations) Adv. 1899</b>	
(34 & 35 Ties. & 36, & 37)	
By Incorporated Ecclesiastical Fund	
Interest of Debentures - - - - -	71,488 - -
<b>Permanent Revenue (Donations) Adv. 1899</b>	
(33 & 35 Ties. & 32, & 33)	
By Commissioners for the Reduction of the National Debt	
Interest on capital loan constituting - - - - -	14,000 - -
<b>Bank Currents (Donations) Adv. 1901</b>	
(34 & 35 Ties. & 36)	
By Royal University of Ireland - - - - -	
For January - - - - -	14,000 - -
	100,000 1 8
<b>Capital Account - - - - -</b>	
	100,000 1 8

In Payment of Land (Graciously Act, 1893, and within 18 per cent)

RECEIPTS	31st April 1904 to 31st March 1904.	EXPENDITURE	31st April 1904 to 31st March 1904.
Brought forward - - -	48,367 15 7	Brought forward - - -	100,000 0 0
By—Miscellaneous		By—REPAY OF DEBTS (REDEMPT.) ACT (35 Vict. c. 4, and 40 & 41 Vict. c. 36) By Commissioners for the Reduction of the National Debt	
To Dividends and Interest		Interest of Advances - - - - -	40,000 0 0
On Government Loan Stock - - - - -	1,760 0 0	Advance on Loan (REDEMPT.) ACT, 1901 (35 & 36 Vict. c. 37)	
On other securities - - - - -	700 7 1	By Commissioners for the Reduction of the National Debt	
On government deposits - - - - -	140 0 0	Principal paid off - - - - -	100,000 0 0
To Mortgages on Rents, &c. (35 & 36 Vict. c. 32, s. 11) - - -	120 0 0	Interest of Loans - - - - -	12,747 10 0
		RENT FORFEITURE SCHEME, &c. (REDEMPT.) ACT, 1900 (34 & 35 Vict. c. 30)	
By—REPAY OF DEBTS (REDEMPT.) ACT (35 Vict. c. 4, and 40 & 41 Vict. c. 36)		By Commissioners of Public Works	
To the Commissioners of Public Works in Ireland		Interest on Loans to Boards of Works (s. 5 (3)) - - - -	7 28 4
Advances repaid by them - - - - -	20,268 17 10	FORFEITURE OF LOAN (REDEMPT.) ACT, 1901 (34 & 35 Vict. c. 35, s. 36)	
Interest of Advances - - - - -	2,042 10 1	By Capitalised Debts Repaid—Interest - - - - -	20,000 12 0
		Loan Loan (REDEMPT.) ACT, 1900 (34 & 35 Vict. c. 35, s. 45 (3)) By Capitalised Debts Repaid—Amount of Advances on Advances due to the Local Commissioners, and deducted from Interest on the Church Rents Grant	10,000 0 0

Statement of Assets (Debitum) Aug. 1898 (16 & 17 York, c. 42)		Statement of Liabilities (Creditum) Aug. 1898 (16 & 17 York, c. 42, c. 43)	
To the Irish Land Commission Account:		By Department of Agriculture and Technical Instruction—Annual Loan 10,000, for 15 years	
Transfer of advances repaid (19th section)			75,000 - -
Principal	120 00 00	By Miscellaneous Payments	10 11 11
Interest	100 0 0	By Property and Income Tax (16 & 17 York, c. 42, c. 43)	10,000 0 0
To Property and Income Tax (16 & 17 York, c. 42, c. 43)	14,700 0 0		
To Government Fund		By Securities Purchased:	
Cash received for 100,000, by Act Government Fund (Government of Ireland Bill, 1898, c. 42, c. 43)	100,000 0 0	Cash, represented by Government Fund Stock, received under the Act of 16 & 17 York, c. 42, (see below and Indemnity)	49,000 0 0
	100,000 0 0	By Balance on 31st March 1898	44,000 0 0
			100,000 0 0

100,000 BALANCE on 31st March 1898

Government Fund Stock - - - - - 10,000 0 0

The Irish Land Commission,  
2nd August 1898.

A. J. J. J. J.

I certify that this account has been examined under my direction, and is correct.

Examined  
by (Signed)

A. J. J. J. J.  
A. J. J. J. J.  
A. J. J. J. J.  
A. J. J. J. J.  
A. J. J. J. J.

John J. J. J.  
Comptroller General of the Public Works, Department and  
Public General of Public Works.

II.—ACCOUNT of the RECEIPTS and EXPENDITURE of the IRISH LAND COMMISSION, in respect  
 “The Irish Church Act, 1869, Amendment Act, 1872,” and “The Irish Church Act

Dr.

Section of Principal Act and Acts of 1872 and 1881.	RECEIPTS.	Receipts, 26th July 1869 to 31st March 1893.	Receipts, 1st April 1893 to 31st March 1894.	TOTAL RECEIPTS from 26th July 1869 to 31st March 1894.
		£. s. d.	£. s. d.	£. s. d.
36	To Balances, viz.:			
	On 26th July 1869 - - - -	19,776 4 3	- - -	19,776 4 3
	On 1st April 1893 - - - -	- - -	37,945 9 3	-
	(I).—PERMANENT CHURCH REVENUE.			
11 and 12. and 6 (1872).	To Rents, &c.:			
	Tithe rent-charge - - - -	6,327,157 4 10	116,185 13 -	6,443,342 17 10
11 and 12	Lands, &c.:			
	Perpetuity rents - - - -	2,053,606 19 2	47,633 2 9	2,101,240 1 11
	Reservable leaseholds (including 2000) and other tenures - -	635,780 9 10	1,708 13 9	637,489 3 7
	Mineral rents and royalties - -	7,091 12 5	- - -	7,091 12 5
11 and 12	To Interest:			
	On Mortgages:			
	Landed property, &c. - - -	475,499 19 9	7,784 - 11	483,284 - 3
13 (1872)	Converted leaseholds - - -	336,651 19 4	5,780 19 11	342,432 19 3
	(II).—TERMINABLE CHURCH REVENUE.			
32	To Loan Account—Tithe Annuities:			
	Fixed annual instalments - - -	5,167,373 9 -	150,119 18 3	5,317,493 7 3
32	To Mortgage Account—Land Annuities:			
	Fixed half-yearly instalments - -	1,571,178 18 1	30,897 11 6	1,602,046 9 7
11	To Glebe House Advances—Loan Board of First Fruits (Acts 3 & 4 Wm. 4, c. 57, s. 58, and 1 & 2 Vict. c. 103, s. 48):			
	Instalments - - - -	12,012 5 2	- - -	12,012 5 2
11	To Glebe House Mortgages (Acts 23 & 24 Vict. c. 150, s. 30, and 14 & 15 Vict. c. 75, s. 29):			
	Instalments - - - -	6,447 5 2	- - -	6,447 5 2
	Interest - - - -	5,528 16 2	- - -	5,528 16 2
	Carried forward - - -	18,548,100 3 2	598,095 9 4	19,146,195 3 3



of CHURCH TEMPORALITIES in Ireland, under the Provisions of "The Irish Church Act, 1869," Amendment Act, 1881," &c., for the Period from 26th July 1869 to 31st March 1904.

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	Payments, 26th July 1869 to 31st March 1903.	Payments, 1st April 1903 to 31st March 1904.	TOTAL PAYMENTS from 26th July 1869 to 31st March 1904.
		£. s. d.	£. s. d.	£. s. d.
	By Compensation, Annuities, Gratuities, &c.:			
14	For life annuities to archbishops, bishops, and incumbents - - - - -	621,890 - 3	556 4 4	622,396 4 7
15	For life annuities to permanent curates - - - - -	120,689 10 2	215 - -	1,0,684 10 2
15	For gratuities to curates not entitled to compensation as permanent curates - - - - -	35,400 - -	- - -	55,400 - -
16	For life annuities to diocesan and district schoolmasters - - - - -	11,961 3 8	163 5 6	12,124 9 2
16	For life annuities to clerics, sextons, and others holding freehold offices - - - - -	91,855 3 6	582 3 8	92,437 7 2
17	For gratuities to certain persons not entitled to compensation - - - - -	4,625 10 -	- - -	4,625 10 -
45	For life annuities to vicars general and other officers for loss of fees, &c. - - - - -	33,937 19 8	- - -	33,937 19 8
45	For compensation to deputy registrars and others, for loss of offices - - - - -	3,280 13 4	- - -	3,280 13 4
45	For compensation to vicars general, &c., for loss of fees - - - - -	2,112 17 6	- - -	2,112 17 6
	By Commutation of Annuities, &c.:			
23	Of Archbishops, Bishops, and Incumbents:			
	Commutation money - - - - -	5,217,487 3 7	- - -	5,217,487 3 7
	Bonus (12 per cent. added) - - - - -	621,640 4 1	- - -	621,640 4 1
23	Of Permanent Curates:			
	Commutation money - - - - -	1,546,671 16 5	- - -	1,546,671 16 5
	Bonus (12 per cent. added) - - - - -	185,991 17 7	- - -	185,991 17 7
3 (1872)	Of diocesan schoolmasters - - - - -	15,714 19 6	- - -	15,714 19 6
16	Of clerics, sextons, and others - - - - -	372,603 17 4	- - -	372,603 17 4
4 (1872)	Of vicars general and other officers - - - - -	73,353 5 4	- - -	73,353 5 4
4 (1872)	Of annuitants under 44th section - - - - -	56,178 12 9	- - -	56,178 12 9
55	By Interest of Commutation Money (paid to the representative Church body) - - - - -	258,263 5 10	- - -	258,263 5 10
	By Begium Donem:			
38	Life annuities - - - - -	63,507 8 1	179 5 10	63,686 13 11
	Commutation of Annuities:			
39	Commutation money - - - - -	556,974 15 4	- - -	556,974 15 4
39	Bonus (12 per cent. added) - - - - -	65,766 10 2	- - -	65,766 10 2
6	Compensation to Widows' and Orphans' Funds, and General Assembly's College, Belfast, &c., on discontinuance of the Begium Donem - - - - -	90,088 4 11	- - -	90,088 4 11
18	By Compensation to Lay Patrons - - - - -	778,887 17 10	- - -	778,887 17 10
29	By Private Endowments (paid over to the Representative Church Body) - - - - -	600,000 - -	- - -	600,000 - -
46	By Compensation to the Chancellor and Prebendaries of Christ Church, Dublin, &c. - - - - -	23,715 5 3	- - -	23,715 5 3
	Carried forward - - - - -	11,347,183 8 1	1,755 19 4	11,348,919 7 5

## II.—ACCOUNT of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr.

Section of Principles of Act and Acts of 1872 and 1891.	RECEIPTS.	Receipts, 20th July 1890 to 31st March 1891.	Receipts, 1st April 1891 to 31st March 1892.	TOTAL RECEIPTS from 20th July 1890 to 31st March 1892.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	16,543,100 3 2	338,965 9 4	16,882,065 3 2
	(III).—SALES AND REDEMPTIONS.			
32 and 7 (1872)	To Permanent Church Revenue sold:			
	Tithe rent-charge - - -	357,398 4 3	1,445 19 9	358,843 4 -
	Ditto, received in Stock * - - -	131,360 7 11	25,541 2 3	156,901 10 2
31, 32 and 51	Lands, &c.:			
	Perpetual rents - - -	1,041,834 9 4	746 1 4	1,042,580 11 -
	Ditto, received in Stock * - - -	53,034 - 3	12,975 14 7	66,009 15 3
	Renewable leaseholds and other tenures - - -	1,292,439 12 1	26 9 2	1,292,466 1 3
	Ditto, received in Stock * - - -	23,529 - -	- - -	23,529 - -
	Rights to mines and quarries - - -	3,327 19 6	- - -	3,327 19 6
	Ditto, received in Stock * - - -	5 5 -	- - -	5 5 -
32	Mortgage Monies, Landed Property, &c.	152,339 19 7	1,627 9 11	154,017 9 8
31	Mortgage Monies, Converted Lease- holds (Act 3 & 4 WILL. 4, c. 37, s. 155)	105,254 10 11	841 1 2	106,095 12 1
	To Terminable Church Revenues redeemed:			
32	Tithe Annuities:			
	Fixed annual instalments - - -	596,768 2 2	4,336 2 -	601,094 4 2
	Ditto, received in Stock * - - -	137,249 15 9	11,709 17 9	148,958 13 8
32	Land Annuities:			
	Fixed half-yearly instalments - - -	217,164 2 5	3,588 8 2	220,752 10 7
27, 28 and 32	To Ecclesiastical Residences and Lands sold	618,236 16 2	- - -	618,236 16 2
	Ditto, received in Stock - - -	225 - -	- - -	225 - -
	Ditto. See Houses and Lands - - -	75,643 2 8	- - -	75,643 2 8
31 and 12 (1872.)	To Conversion of renewable Leaseholds into Perpetuities (Act 3 & 4 WILL. 4, c. 37, ss. 143 and 155) - - -	157,432 14 -	- - -	157,432 14 -
	Carried forward - - - £.	21,902,592 5 9	459,915 15 7	22,362,507 12 1

Note.—Sales and Redemptions.—\* Nominal value of Guaranteed Land Stock received in lieu of cash, under section 17 of the Purchase of Land (Ireland) Act, 1891, and written off *per contra*.

of Church Temporalities in Ireland, from 26th July 1869 to 31st March 1904—continued.

Cr.

Section of Principal Act and Act of 1872 and 1881.	EXPENDITURE.	Payments, 26th July 1869 to 31st March 1903.	Payments, 1st April 1903 to 31st March 1904.	TOTAL PAYMENTS from 26th July 1869 to 31st March 1904.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	11,847,183 8 1	1,735 19 4	11,848,918 7 5
25	By National Monuments, maintenance -	50,000 - -	- - -	50,000 - -
23 and 8 (1872).	By Leases of Title rent-charge, purchase of	190,004 13 4	- - -	190,004 13 4
11 and 12	By Charges and Incumbrances affecting Property - - - - -	104,546 - 10	20 13 8	104,572 14 0
46	By Payments to Persons appointed to Eccle- siastical Offices, between 25th July 1869 and 1st January 1871 - - - - -	18,548 4 1	- - -	18,548 4 1
40	By Collage of Maynooth - - - - -	372,831 - 6	- - -	372,831 - 6
34	By Expenses attendant on Sales of Property	9,006 15 7	- - -	9,006 15 7
55	By Proportion of Income paid over to the Clergy - - - - -	108,321 23 4	- - -	108,321 23
11 and 12	By Allowances to Tenants (Improvements, Repairs, &c.) - - - - -	415 1 -	- - -	415 -
11 and 12	By Title Rent-charges paid - - - -	1,893 19 11	- - -	1,893
11 and 12	By Quit and Crown Rents paid - - -	2,439 14 9	- - -	2,439
11 and 12	By Rent Abatements, &c.:			
	From Title Rent-charges:			
	Poor rate allowed - - - -	413,605 5 6	11 11 7	413,516 1
	From Lands:			
	Poor rate, remissions, &c. - -	78,516 11 7	65 2 9	78 "
11 and 12	By Rates, Taxes, &c. - - - - -	6,875 3 -	- - -	4
-	By Refund to the Clergy of Poor Rate in respect of Title Rent-charges, &c. - -	4,523 2 4	- - -	4
24, 50, 55, and 6 (1872).	By Building Charges - - - - -	239,523 10 10	- - -	239
-	By Expenditure under 48th Section of "The Irish Church Act, 1869":			
	For building and enlarging churches -	92,480 19 6	- - -	92
-	By Expenditure under 49th Section of "The Irish Church Act, 1869":			
	For repair of churches - - - -	70,818 4 6	- - -	31
	For church requisites, salaries of clerks, workmen, &c. - - - - -	64,989 4 5	- - -	64
11	By Reimbursements and other Payments for which the Ecclesiastical Commissioners were liable -	47,510 10 7	- - -	45
11	By Superannuation Allowances (granted prior to 27th July 1869) - - - -	1,010 5 6	- - -	1
7 (1872)	By Refund to Purchasers of Title Rent- charge in respect of Poor Rate - - -	4,062 17 7	- - -	4
5 and 6	By Salaries and Expenses of the Irish Church Temporalities Commission (to the date of transfer to the Irish Land Commission) -	313,633 1 8	- - -	313
57	By Audit of Accounts (Cost of Audit) -	14,858 18 2	180 - -	11
	Carried forward - - - £.	13,466,529 4 7	2,019 7 4	13,468

## H.—Account of the Receipts and Expenditure of the Irish Land Commission, in respect

Dr,

Section of Principal Act and Acts of 1872 and 1881.	RECEIPTS.	Receipts, 26th July 1889 to 31st March 1891.	Receipts, 1st April 1891 to 31st March 1891.	TOTAL RECEIPTS from 26th July 1889 to 31st March 1891.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward . . .	21,002,592 5 9	450,015 15 7	21,724,542 12 1
	(IV.) MISCELLANEOUS.			
14 and 15	To Dividends and Interest :			
	On Government Stocks . . .	39,546 13 1	- - -	39,546 13 1
	On Bank of Ireland Stock . . .	29,571 10 -	- - -	29,571 10 -
	On Guaranteed Land Stock . . .	16,118 2 5	5,243 6 7	15,361 9 -
	On other moneys . . . . .	100,444 5 0	701 7 1	101,145 12 7
	On Guarantee Deposits . . . .	1,235 4 7	140 3 6	1,376 8 1
—	To Proportionate Amount of Charges (Drainage and Improvement Loans, Rents, Rates, Taxes, &c.) repaid by the Clergy . . .	8,013 5 -	- - -	8,013 5 -
15	To Deposit Account : Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 144) . . .	671 - -	- - -	671 - -
19	To Private Boulton's and other Trust Funds . . .	10,018 8 4	- - -	10,018 8 4
70	To Chapels of Ease—Repair Fund . . .	40 9 1	- - -	40 9 1
11	To Charge on the Sec of Aramagh (Act 3 & 4 Will. 4, c. 37, s. 54) . . . . .	13,500 - -	- - -	13,500 - -
14	To Charge on the Sec of Derry (Act 3 & 4 Will. 4, c. 37, s. 54) . . . . .	21,359 2 7	- - -	21,359 2 7
11	To Private Subscriptions (for Building, Enlarging, and Repair of Churches) . . .	11,728 5 4	- - -	11,728 5 4
11	To Ecclesiastical Tax (Act 3 & 4 Will. 4, c. 37) . . . . .	47,515 7 4	- - -	47,515 7 4
	Carried forward . . . £	32,188,004 19 -	466,050 12 3	22,614,080 2 3

of Church Temporalities in Ireland, from 20th July 1869 to 31st March 1904—continued.

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	Payments, 20th July 1869 to 31st March 1882.	Payments, 1st April 1881 to 31st March 1904.	TOTAL PAYMENTS from 20th July 1869 to 31st March 1904.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	13,466,529 4 7	2,019 7 4	13,468,549 11 11
4 (1861)	By the Irish Land Commission, &c.—Vote Accounts—For transfer of the estimated cost of the administration and manage- ment of the Church Property - - -	321,031 13 0	13,721 1	335,352 13 1
44	By Compensation and Superannuation Allowances of the Commissioners and Officers of the Ecclesiastical Commission (including allowances referred to in Act 44 & 45 Vict. c. 71, s. 3) - - -	54,734 8 -	237 10 -	54,961 18 -
55 (1891)	By Superannuation Allowances (Irish Church Temporalities Commission) Act 54 & 55 Vict. c. 48 - - -	1,907 17 9	84 5 -	1,992 2 9
59 to 61	By Charges on Loans:			
	Stamp duty on debentures - - -	10,427 7 6	3 - -	10,430 7 6
	Bankers' commission on remittances -	10,323 10 5	- - -	10,323 10 5
7 & 10 (1872)	By Stamp Duty on Merging Orders, &c. -	23,942 1 -	1 4 -	23,943 5 -
11	By Deposit Account: Perpetuity Sales, &c. (Act 3 & 4 Will. 4, c. 37, s. 114) - -	1,362 5 7	- - -	1,362 5 7
-	By Globe House Advances—Late Board of First Fruits (Acts 3 & 4 Will. 4, c. 37, s. 58, and 1 & 2 Vict. c. 103, s. 48) - -	100 12 -	- - -	100 12 -
-	By Globe House Mortgages (Acts 23 & 24 Vict. c. 150, s. 30, and 14 & 15 Vict. c. 73, s. 20) - - -	3,093 1 9	- - -	3,093 1 9
29	By Primate Boulter's and other Trust Funds	11,537 17 7	- - -	11,537 17 7
70	By Chapels of Ease.—Repair Fund - -	640 5 -	- - -	640 5 -
<hr/>				
	IRISH CHURCH ACT, 1869 (32 & 33 Vict. c. 48).			
-	By the Commissioners for the Reduction of the National Debt:			
	For principal of Church Loan repaid:			
	By annuity - - -	3,809,380 - 7	- - -	3,809,380 - 7
	By other repayment - - -	5,100,619 19 5	- - -	5,100,619 19 5
	For interest on Church Loan - - -	4,346,491 13 -	- - -	4,346,491 13 -
<hr/>				
	INTERMEDIATE EDUCATION (IRELAND) ACT, 1878 (41 & 42 Vict. c. 66, s. 5).			
-	By Intermediate Education Board:			
	For interest of debentures - - -	757,321 - 3	27,560 - -	785,181 - 3
<hr/>				
	NATIONAL SCHOOL TEACHERS (IRELAND) ACT, 1879 (42 & 43 Vict. c. 74, s. 3).			
-	By the Commissioners for the Reduction of the National Debt:			
	For interest - - -	697,000 - -	59,000 - -	696,000 - -
	Carried forward - - -	23,918,242 17 5	82,556 6 5	23,900,799 3 10

## II.—Account of the Receipts and Expenditure of the Irish Land Commission in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	RECEIPTS.	Receipts, 26th July 1893 to 31st March 1895.	Receipts, 1st April 1903 to 31st March 1904.	TOTAL RECEIPTS from 26th July 1893 to 31st March 1904.
		£. s. d.	£. s. d.	£. s. d.
	Brought forward - -	22,188,004 19 0	460,600 12 9	22,648,605 2 9
59 to 64	IRISH CHURCH ACT, 1863 (32 & 33 VICT. c. 42). To the Commissioners for the Reduction of the National Debt: For Advances for the purposes of the Irish Church Act, 1869 - - -	9,000,000 - -	- - -	9,000,000 - -
-	RELIEF OF DISTRESS (IRELAND) ACTS (43 VICT. c. 4, and 45 & 46 VICT. c. 14). To the Commissioners for the Reduction of the National Debt: For Advances made by them - - -	1,271,500 - -	- - -	1,271,500 - -
-	To the Commissioners of Public Works in Ireland: For Advances repaid by them - - - For Interest of Advances - - -	638,902 1 6 161,513 13 11	22,250 17 10 3,063 14 1	667,652 19 4 165,477 12 -
-	ARREARS OF RENT (IRELAND) ACT, 1882 (45 & 46 VICT. c. 47). To the Commissioners for the Reduction of the National Debt: For Loans under the Public Works Loan Act, 1868 (s. 5) - - -	950,000 - -	- - -	950,000 - -
-	To the Commissioners of Public Works: For repayment of Principal advanced -	827 9 10	- - -	827 9 10
-	To the Irish Land Commission Account: For Transfer of Advances repaid under the 16th Section: Principal - - - - - Interest - - - - - Refund of unexpended balance -	12,619 12 4 14,219 8 5 8,200 - -	690 15 10 576 5 1 - - -	13,540 8 2 14,795 13 6 8,200 - -
	Carried forward - - - £.	34,445,687 5 -	500,712 9 7	34,907,814 5 4

of Church Temporalities in Ireland, from 26th July 1869 to 31st March 1904—continued.

Cr.

Section of Principal Act and Acts of 1872 and 1881.	EXPENDITURE.	Payments, 26th July 1869 to 31st March 1893.			Payments, 1st April 1893 to 31st March 1904.			TOTAL PAYMENTS from 26th July 1869 to 31st March 1904.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
	Brought forward - - -	23,918	242	17 5	92,558	6	5	29,000	739	2 10
	ROYAL UNIVERSITY (IRELAND) ACT, 1881 (44 & 45 VICT. c. 52).									
	By Royal University of Ireland:									
	For annuity - - - - -	430,000	-	-	20,000	-	-	450,000	-	-
	RELIEF OF DISTRESS (IRELAND) ACTS (43 VICT. c. 4, and 43 & 44 VICT. c. 14).									
	By the Commissioners for the Reduction of the National Debt:									
	For Interest of Advances - - -	967,661	4	2	43,502	10	-	1,011,163	14	2
	By the Commissioners of Public Works in Ireland:									
	For Amount paid to them to be applied in making Advances and Grants -	1,369,322	15	7	-	-	-	1,369,322	15	7
	ARRAIRS OF RENT (IRELAND) ACT, 1882 (45 & 46 VICT. c. 47).									
	By the Commissioners for the Reduction of the National Debt:									
	For Loans repaid - - - - -	650,000	-	-	300,000	-	-	750,000	-	-
	For Interest of Loans - - - -	574,573	10	1	12,747	3	8	687,320	13	9
	By the Irish Land Commission Account:									
	For Amount transferred to provide for Advances under the 16th Section -	950,000	-	-	-	-	-	950,000	-	-
	By Tithe Rent-charges repaid:									
	For Amount of Tithe Rent-charges repaid in respect of Advances of Rent remitted in pursuance of the Act (Sect. 17) -	3,792	15	4	-	-	-	3,792	-	-
	RELIEF OF DISTRESSED UNIONS (IRELAND) ACT, 1895 (46 & 47 VICT. c. 24), and POOR RELIEF (IRELAND) ACT, 1886 (49 VICT. c. 17).									
	By the Commissioners for the Reduction of the National Debt:									
	For Loans repaid - - - - -	30,302	15	-	-	-	-	30,302	-	-
	For Interest of Loans - - - -	5,821	19	2	-	-	-	5,821	-	-
	By the Commissioners of Public Works:									
	For sums paid to them to enable them to make Grants towards providing for the Administration of Relief for the Destitute Poor - - - - -	30,302	15	-	-	-	-	30,302	-	-
	SEA FISHERIES (IRELAND) ACT, 1895 (46 & 47 VICT. c. 26).									
	By the Commissioners for the Reduction of the National Debt:									
	For Loans repaid - - - - -	250,000	-	-	-	-	-	250,000	-	-
	For Interest of Loans - - - -	48,124	5	3	-	-	-	48,124	-	-
	By the Commissioners of Public Works:									
	For sums to be applied as Sea Fisheries Fund - - - - -	247,000	-	-	-	-	-	247,000	-	-
	Carried forward - - - £.	34,175,864	17	-	458,806	-	1	34,854,		

F

## II.—ACCOUNT of the Receipts and Expenditure of the Irish Land Commission in respect

Dr.

Section of Principal Act and Acts of 1872 and 1881.	R E C E I P T S.	Receipts, 26th July 1883 to 31st March 1884.	Receipts, 1st April 1883 to 31st March 1884.	TOTAL RECEIPTS from 26th July 1880 to 31st March 1884.
	Brought forward - - -	£. s. d. 34,445,087 5 -	£. s. d. 500,712 9 7	£. s. d. 34,945,814 5 4
	RELIEF OF DISTRESSED UNIONS (IRELAND) ACT, 1883 (43 & 47 VICT. C. 24), and POOR RELIEF (IRELAND) ACT, 1865, (43 VICT. C. 17).			
-	To the Commissioners for the Reduction of the National Debt: For Loans to provide for payments to the Commissioners of Public Works, as per contra - - - - -	30,362 15 -	- - -	30,362 15 -
-	To the Commissioners of Public Works: For repayment of balance of Principal unissued - - - - -	105 - -	- - -	105 - -
	SEA FISHERIES (IRELAND) ACT, 1883, (46 & 47 VICT. C. 26).			
-	To the Commissioners for the Reduction of the National Debt: For Loans to provide for payments to the Commissioners of Public Works, as per contra - - - - -	250,000 - -	- - -	250,000 - -
	POOR RELIEF (IRELAND) ACT, 1865, FISH AND ROADS COMMISSION (49 VICT. C. 17).			
-	To the Commissioners for the Reduction of the National Debt: For loans to provide for payments to the Commissioners of Public Works, as per contra (Sect. 11) - - - -	20,000 - -	- - -	20,000 - -
11	To Miscellaneous Receipts - - - -	119,632 8 11	123 5 7	119,755 9 0
	To Property and Income Tax (Act 16 & 17 VICT. C. 34, s. 5): Schedule A. and C. - - - -	201,073 8 0	14,879 2 4	215,952 10 10
	Schedule E. - - - - -	2,507 9 3	- - -	2,507 9 3
-	To Securities sold: Cash received for Guaranteed Land Stock transferred to National Debt Commissioners (s. 17 of 31 & 32 VICT. C. 48) - - - - -	5,884 2 3	175,162 9 4	181,046 11 7
	Other Sales of Stock - - - -	774,554 18 10	- - -	774,554 18 10
	£	35,909,987 2 9	694,837 6 10	36,604,824 - 4



of Church Temporalities in Ireland, from 26th July 1889 to 31st March 1904—continued.

C.

Section of Principal Act and Acts of 1879 and 1891.	EXPENDITURE	Payments, 26th July 1889 to 31st March 1904.			Payments, 18th April 1893 to 31st March 1904.			TOTAL PAYMENTS from 26th July 1889 to 31st March 1904.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
	Brought forward - - -	34,175,864	17	-	458,806	-	1	34,634,670	17	1
	FROM RELLER (IRELAND) ACT, 1886, FINES AND RATES COMMISSION (40 VICT. c. 17).									
	By the Commissioners for the Reduction of the National Debt:									
	For Loans repaid - - -	20,000	-	-	-	-	-	20,000	-	-
	For Interest of Loans - - -	3,859	2	8	-	-	-	3,859	2	8
	By the Commissioners of Public Works:									
	For sums paid to them on behalf of the Piers and Harbours Commission (s. 10)	20,000	-	-	-	-	-	20,000	-	-
	SEED POTATOES SUPPLY ACT, 1890 (54 VICT. c. 1, 3 and 5).									
	By Commissioners of Public Works:									
	For Interest on Loans to Boards of Guardians - - -	16,559	15	7	-	-	-	16,559	15	7
	For Abatements on Cash Sales - - -	1,094	3	11	-	-	-	1,094	3	11
	PURCHASE OF LAND (IRELAND) ACT, 1891 (54 & 55 VICT. c. 48, s. 35).									
	By Congested Districts Board:									
	For Interest - - -	431,078	16	2	25,032	13	9	456,110	29	11
	For Deduction for Amortisation Advances - - -	39,239	17	3	15,417	6	5	54,656	23	8
	SEED POTATOES SUPPLY ACT, 1895 (58 VICT. c. 2).									
	By Commissioners of Public Works:									
	For Interest on Loans to Boards of Guardians - - -	3,499	7	9	-	-	-	3,499	7	9
	For Abatements on Cash Sales - - -	238	15	6	-	-	-	238	15	6
	SEED POTATOES SUPPLY ACT, 1898 (62 VICT. c. 50).									
	By Commissioners of Public Works:									
	For Interest on Loans to Boards of Guardians - - -	3,873	5	4	7	16	4	3,880	21	8
	For Abatements on Cash Sales - - -	487	4	9	-	-	-	487	4	9
	By Local Government Board:									
	For Abatements on Cash Sales - - -	901	12	3	-	-	-	901	12	3
	AGRICULTURE AND TECHNICAL INSTRUCTION (IRELAND) ACT, 1899 (62 & 63 VICT. c. 54, s. 155).									
	By Department of Agriculture and Techni- cal Instruction:									
	For annual sum revivable at the expira- tion of 15 years from 1st April 1900	210,000	-	-	70,000	-	-	280,000	-	-
	By Miscellaneous Payments - - -	31,325	5	1	90	12	11	31,415	17	12
	By Property and Income Tax (Act 36 & 37 VICT. c. 54, s. 49):									
	Schekels A. and C. - - -	321,461	11	4	15,340	7	0	336,801	18	4
	Schekels Y. - - -	2,407	9	3	-	-	-	2,407	9	3
	By Securities Purchased:									
	Cash represented by Guaranteed Land Stock received under Section 17 of Act 51 & 52 VICT. c. 48, s. 48 "Sales and Redemptions" - - -	323,096	6	7	49,347	14	7	372,443	20	4
	Cash represented by Guaranteed Land Stock received for Sales to Tenants under Land Purchase Acts - - -	24,507	2	9	-	-	-	24,507	2	9
	By other Purchases of Stock - - -	245,385	-	4	-	-	-	245,385	-	4
	By Balances, viz.									
	On 31st March 1904 - - -	-	-	-	26,035	15	11	26,035	15	11
	On 31st March 1903 - - -	37,985	9	3	-	-	-	37,985	9	3
	£	35,099,287	2	9	670,877	6	10	35,770,164	8	9

STOCK BALANCE on 31st March 1904:

Guaranteed Land Stock - - - - - 97,485 9 9

R. E. Meredith,  
S. J. Lynch,  
Frank S. Wrench,  
Gerald FitzGerald,

Irish Land.

## III.—SALES OF PROPERTY AND REDEMPTIONS OF INSTALMENTS.

(1.)—IN THE YEAR ENDED 31ST MARCH 1904.

NATURE OF PROPERTY SOLD OR REDEEMED.		PURCHASE MONEY.						TOTAL Purchase Money.					
		Cash and Stock (vide Account, pp. 5 and 19).			Loans and Mortgages.								
		Annual Rent.											
		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Tithe rent-charge	- - - - -	1,804	8	4	25,658	5	9	59	4	6	26,717	10	3
Lands, &c.:													
Perpetuity rents	- - - - -	531	18	11	12,921	16	1	-	-		12,921	16	1
Renewable Leaseholds, yearly and other tenures		1	1	2	25	9	2	—			25	9	2
Mortgage moneys, landed property	- - - - -				1,627	9	11	-	-		1,627	9	11
Mortgage moneys, converted leaseholds	- - - - -				841	1	2	-	-		841	1	2
Tithe annuities	- - - - -				15,036	19	9	-	-		15,036	19	9
Land annuities	- - - - -				3,598	8	2	-	-		3,598	8	2
TOTALS - - - £.					61,520	10	-	59	1	6	61,379	14	6

(2.) FOR THE PERIOD FROM 26TH JULY 1869 TO 31ST MARCH 1904.

NATURE OF PROPERTY SOLD OR REDEEMED.			PURCHASE MONEY.						TOTAL																				
			Cash and Stock (vide Account, p. 10).			Loans and Mortgages.			Purchase Money.																				
			Annual Rent.																										
			£.	s.	d.	£.	s.	d.	£.	s.	d.																		
Tithe rent-charge - - - - -			237,698	1	1	1,015,416	17	11	4,443,456	16	-	5,458,973	13	11															
Lands, &c.:																													
Perpetuity rents - - - - -			74,692	17	3	1,108,690	6	3*	742,448	18	7	1,851,029	4	10															
Renewable leaseholds, yearly and other tenures - - - - -			104,827	8	10	1,326,295	1	3	1,143,583	16	11	2,369,878	18	2															
Rights to mines and quarries - - - - -						5,383	4	6	444	10	6	3,777	15	-															
Ecclesiastical residences and lands - - - - -						694,163	18	10	181,446	16	3	825,510	15	3															
Conversion of renewable leaseholds into perpetuities - - - - -						137,432	14	-	214,892	16	6	352,325	10	6															
Mortgage moneys, landed property - - - - -						154,017	9	6	-	-	-	154,017	9	6															
Mortgage moneys, converted leaseholds - - - - -						106,095	12	1	-	-	-	106,095	12	1															
Tithe annuities - - - - -						749,974	17	8	-	-	-	749,974	17	8															
Land annuities - - - - -						220,692	10	7	-	-	-	220,692	10	7															
Totals - - - £.			5,416,012			12			7			6,676,273			14			11			12,092,286			7			6		

\* Under 1869, Guarantees Deposit retained in estate of R. H. Skirke and allocated as part purchase money of a perpetuity rent.

## IV.—COLLECTION ACCOUNT, FOR THE YEAR ENDED 31ST MARCH 1904.

## TITHES RENT-CHARGE, RENTS, INTEREST, &amp;c.

TITLE OF ACCOUNT	Amount due 1st April 1903.	Rental for Year ended 31st March 1904.	Total.	Received within the Year (pp. 4 and 5).	Excluded or Written off.	Amount due 31st March 1904.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
<b>Permanent Church Revenue:</b>						
Tithe rent charge - - -	17,456 12 5	117,267 0 0	534,722 13 2	156,185 13 0	379 19 5	18,157 0 9
Lands, perpetually rents - -	18,839 8 5	45,386 17 8	63,261 0 1	47,638 2 9	-	17,568 3 4
Lands, renewable leaseholds and other tenures - - -	1,572 14 11	1,578 9 4	3,551 3	1,706 13 9	-	1,842 10 6
Mortgages, landed property, interest - - - - -	1,041 18 1	7,078 17 1	8,720 15 2	7,784 0 11	-	936 14 5
Mortgages, converted lease- holds, interest - - -	648 0 11	5,742 14 5	4,501 1 4	5,780 19 11	-	630 1 6
<b>Terminable Church Revenue:</b>						
Tithe annuities - - - -	4,357 9 2	151,407 4 4	155,054 13 6	155,119 16 3	-	5,064 16 3
Land annuities - - - -	13,959 15 5	31,100 6 8	45,060 2 1	30,867 11 6	-	14,192 10 7
<b>TOTALS - - - £.</b>	57,965 5 4	361,765 19 2	419,354 15 7	360,089 0 1	379 19 5	

Validation of Tithe Rent-charge under Section 3, Tithe Rent-charge (Ireland) Act, 1903	£
Excess charge - - - - -	360
Irrecoverable - - - - -	33

I hereby certify that, to the best of my knowledge and belief, the accounts rendered by me for rents, tithe rent and other property vested in the Irish Land Commission, include the whole amounts received or ready to be received for the year ended 31st March 1904.

J. O'Donnell,  
Superintendent, Church Property

**V.—CAPITAL LIABILITIES in respect of ADVANCES &c.**

TO WHOM PAYABLE.	ALL SUMS WHICH REPRESENT THE ADVANCES, OR LIABILITIES CLAIMED.	Balance standing, 1st April 1900.	During year to 31st March 1901.	Form.	Paid up to the 31st March 1901, (vide account, 1901-02).	Balance standing, 31st March 1901.
		£   s   d	£   s   d	£   s   d	£   s   d	£   s   d
The Commissioners for the Reduction of the National Debt.	Irish Church Act 1869 (23 & 24 Vict. c. 45) - - -					
Date - - - - - 1869	Bailed of Ireland (Irish) Act 1869 (23 Vict. c. 45) and of 24 Vict. c. 45)	1,000,000	- - -	1,000,000	- - -	1,000,000
Date - - - - - 1869	Advance of Irish Church (Irish) Act, 1869 (23 & 24 Vict. c. 45)	1,000,000	- - -	1,000,000	- - -	1,000,000
The Intermediate Education Board - - -	Intermediate Education (Ireland) Act, 1878 (42 & 43 Vict. c. 40)	1,000,000	- - -	1,000,000	- - -	1,000,000
The Royal University of Ireland	Royal University of Ireland Act, 1879 (43 & 44 Vict. c. 20)	-	- - -	-	- - -	-
The College of Arts and Sciences	College of Arts and Sciences (Ireland) Act, 1879 (43 & 44 Vict. c. 20)	1,000,000	- - -	1,000,000	- - -	1,000,000
Department of Agriculture and Technical Education	Agriculture and Technical Education (Ireland) Act, 1879 (43 & 44 Vict. c. 20)	-	- - -	-	- - -	-
	<b>Form - - - - -</b>	<b>1,000,000</b>	<b>- - -</b>	<b>1,000,000</b>	<b>- - -</b>	<b>1,000,000</b>

\* The liability under the Act 11 & 12 Vict. c. 43, is in the form of an advance of £1,000,000. The capital liability is estimated at £1,000,000. (vide *Proceedings of the Royal Commission*, 1901-02, p. 105.)

**VI.—RELIEF OF DISTRESS (IRELAND) ACTS, 1890 (53 Vict. c. 4, and 43 & 44 Vict. c. 14).**

**ACCOUNT of the ADVANCES made to the Commissioners of Public Works, and of REPAYMENTS of such ADVANCES.**

Amount advanced to 31st March 1890	£ 1,000,000 0 0
Advanced in the Year 1890-1891	1,000,000 0 0
Less—First Grants made in 1891-92	20,000 0 0
Less—Repayments by Board of Works to 31st March 1892	1,000,000 0 0
Repayments in the Year 1892-1893 (vide account, p. 4)	10,000 0 0
Less—Principal repaid off to 31st March 1892	10,000 0 0
Principal repaid off in the Year 1892-1893	10,000 0 0
Balance outstanding against the Commissioners of Public Works on 31st March 1893	1,000,000 0 0

\* The balance outstanding against the Commissioners of Public Works on 31st March 1893 is £1,000,000, which was repaid in 1893-94.

**VII.—ARRANG OF RENT (IRELAND) ACT, 1880 (43 & 44 Vict. c. 47).**

**No. 1.—ACCOUNT of MONIES received from the Commissioners for the Redemption of the National Debt, and transferred to the Commissioners' Account, to meet the Expenditure under this Act.**

Total Amount received and transferred to Trust Commissioners' account	£ 100,000 - -	s. - -	d. - -
Less—Part of unexpended balance transferred to Civil and Municipal Accounts in 1881-82	1,000 - -	0 - -	0 - -
Refunded by Commissioners of Public Works in 1882	527 - 10	0 - -	0 - -
	£ 98,473 - 10	0 - -	0 - -
	1881-82	10 - -	0 - -
Amount expended during the Year 1881-82 :-			
Paperwork as to the issue of the Bonds	£ 100,000 - 0	0 - -	0 - -
Advances to landholders in respect of interest of Bonds (see Account No. 2. infra)	50,000 - 0	0 - -	0 - -
Paperwork for the Commissioners of Public Works, for Grants for Emigration and Migration	100,000 - -	0 - -	0 - -
Cost charges under Rent Act, 1880, cancelled and charged on Irish Church Fund	10,000 - 0	0 - -	0 - -
Total Expenditure	£ 260,000 - 0	0 - -	0 - -
Less—£500 in 1881 unexpended balance of Expenditure Account referred to the Commissioners of Public Works in December 1881, and £10,000 of Advances to landholders referred	500 - 0	0 - -	0 - -
	£ 259,500 - 0	0 - -	0 - -
Balance on 31st March 1882	£ 383 - 10	0 - -	0 - -

**No. 2.—ACCOUNT of MONIES advanced under Section 14 of the Act, and repayable to the Customs and Excise Duties.**

Advanced in 1881-82	£ 100,000 - 0	0 - -	0 - -
Advanced in the Year 1882-83	10,000 - 0	0 - -	0 - -
Less—Expenditure of Principal in 1881-82	£ 10,000 - 0	0 - -	0 - -
Repaid in the Year 1882-83 (page 7)	10,000 - 0	0 - -	0 - -
Less—Principal repaid	£ 10,000 - 0	0 - -	0 - -
Balance on 31st March 1882	£ 100,000 - 0	0 - -	0 - -